



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Claudia Gruber
DOCKET NO.: 20-00729.001-R-1
PARCEL NO.: 01-11-405-013

The parties of record before the Property Tax Appeal Board are Claudia Gruber, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,708
IMPR.: \$0
TOTAL: \$8,708

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 6,098 square foot vacant site located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable composed of vacant sites with either 5,663 or 6,970 square feet of land area. The comparables are located along the same street and within .03 of one mile from the subject property. The comparables have land assessments of \$2,668 or \$3,285 or \$.47 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$2,866.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,708 or \$1.43 per square foot of land area. In support of its

contention of the correct assessment the board of review submitted information on three equity comparables located along the same street and within .15 mile of the subject property. The comparables have sites with either 5,663 or 6,534 square feet of land area. In its analysis, the board of review reported the 2019 assessments of the subject property and the comparables. The subject had a 2019 assessment of \$8,327 or \$1.37 per square foot of land area. The comparables have land assessments of \$7,732 and \$8,922 or \$1.37 per square foot of land area. The “Notes on Appeal” disclosed that a township equalization factor of 1.0457 was applied in 2020 increasing the subject’s land assessment to \$8,708 or \$1.43 per square foot of land area. Applying the same equalization factor to the comparables results in 2020 land assessments of \$8,085 and \$9,330 or \$1.43 per square foot of land area. The board of review stated its comparables are in the same neighborhood and have the same land assessment as the subject on a per square foot basis.

The board of review also stated the appellant has provided the same three comparables that were used in a 2016 appeal to the Property Tax Appeal Board (Docket No. 16-03597.001-R-1) on the same property in which this Board found in favor of the Lake County Board of Review. The board of review also asserted that the comparables submitted by the appellant are documented as “Non-Buildable” lots in contrast to the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparables in support of their respective positions. The Board gives less weight to the appellant’s comparables as these comparables were disclosed by the Lake County Board of Review to be “non-buildable” unlike the subject property. The appellant submitted nothing in rebuttal to counter the board of review assertion about the unbuildable nature of the comparables she used.

The Board gives most weight to the comparables submitted by the board of review which are buildable sites located in the same neighborhood as the subject property. The board of review comparables have 2020 land assessments of \$8,085 and \$9,330 or \$1.43 per square foot of land area. The subject's land assessment of \$8,708 or \$1.43 per square foot of land area falls within the range established by the best comparables in this record on an overall basis and is equivalent to the comparables on a per square foot of land area basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

August 23, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Claudia Gruber, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085